

MENTAL HEALTH FUND
BUDGETARY COMPARISON SCHEDULE (BUDGETARY BASIS)
FOR THE YEAR ENDED DECEMBER 31, 2007
(IN THOUSANDS)

	<u>BUDGET</u>	<u>ACTUAL</u>	<u>VARIANCE</u>
REVENUES			
Taxes			
Property taxes	\$ 2,566	\$ 2,564	\$ (2)
Business and other taxes	13	20	7
Total taxes	<u>2,579</u>	<u>2,584</u>	<u>5</u>
Intergovernmental revenues			
Federal grants	2,085	2,355	270
State grants	1,565	1,488	(77)
Intergovernmental services	122,989	113,273	(9,716)
Total intergovernmental revenues	<u>126,639</u>	<u>117,116</u>	<u>(9,523)</u>
Charges for services			
Interfund/department charges for services	1,780	1,627	(153)
Interest earnings	440	1,451	1,011
Miscellaneous revenues			
Rents and royalties	-	218	218
Transfers in	1,884	1,884	-
Sale of capital assets	-	3	3
TOTAL REVENUES	<u>133,322</u>	<u>124,883</u>	<u>(8,439)</u>
EXPENDITURES			
Current			
Mental and physical health			
Personal services		7,772	
Supplies		114	
Contract services and other charges		107,206	
Interfund payments for services		4,273	
Total mental and physical health	<u>132,486</u>	<u>119,365</u>	<u>13,121</u>
Capital outlay			
Capitalized expenditures	346	91	255
Transfers out	<u>243</u>	<u>183</u>	<u>60</u>
TOTAL EXPENDITURES	<u>133,075</u>	<u>119,639</u>	<u>13,436</u>
Excess of revenues over expenditures (budgetary basis)	<u>\$ 247</u>	5,244	<u>\$ 4,997</u>
Adjustment from budgetary basis			
to GAAP basis		(405) ^(a)	
Excess of revenues over expenditures		<u>4,839</u>	
Fund balance - January 1, 2007		19,007	
Fund balance - December 31, 2007		<u>\$ 23,846</u>	
(a) Elements of adjustment from budgetary basis to GAAP basis:			
Recognition of unrealized loss on investments, on a GAAP basis		\$ (437)	
Encumbrances, not included in GAAP basis expenditures		32	
Adjustment from budgetary basis to GAAP basis		<u>\$ (405)</u>	